

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Greensburg Community Schools (1730)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$2,370,928	\$2,786,573	\$2,959,087	25%	6%
	11200 Middle/Junior High	\$699,217	\$1,309,982	\$1,314,669	88%	0%
	11300 High School	\$1,501,433	\$1,714,871	\$1,841,132	23%	7%
	11350 Honors Diploma Award	\$0	\$0	\$18,041	n/a	n/a
	11430 Distributive Education	\$24,221	\$0	\$0	-100%	n/a
	11450 Consumer and Homemaking	\$71,484	\$118,425	\$119,693	67%	1%
	11470 Business Education	\$44,116	\$0	\$0	-100%	n/a
	11510 Cooperative Education	\$62,866	\$55,515	\$43,194	-31%	-22%
	11910 Competency Testing	\$4,242	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$33,372	\$43,171	\$30,734	-8%	-29%
	12210 Mild Mental Handicap	\$443,792	\$667,921	\$830,040	87%	24%
	12220 Moderate Mental Handicap	\$34,913	\$0	\$0	-100%	n/a
	12350 Homebound	\$690	\$5,998	\$7,258	> 500%	21%
	12510 Communication Disorder	\$45,229	\$0	\$0	-100%	n/a
	12520 Compensatory	\$928	\$7,776	\$3,993	330%	-49%
	12710 Equal Opportunity At Risk	\$5,863	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$33,442	\$51,961	\$49,214	47%	-5%
	12900 Other Special Programs	\$18,568	\$64,243	\$75,124	305%	17%
	13100 Adult Basic Education	\$5,224	\$21,348	\$20,797	298%	-3%
	13600 Special Interest Programs	\$0	\$0	\$0	n/a	n/a
	13900 Other Adult/Continuing Ed Programs	\$252	\$23,726	\$10,094	> 500%	-57%
	14100 Elementary	\$35,722	\$0	\$0	-100%	n/a
	14200 Middle/Junior High	\$1,936	\$0	\$0	-100%	n/a
	14300 High School	\$38,789	\$14,872	\$15,006	-61%	1%
	16100 Remediation Testing	\$0	\$48,770	\$37,805	n/a	-22%
	16200 Preventive Remediation	\$0	\$12,148	\$27,771	n/a	129%
	22220 School Library	\$84,920	\$71,726	\$53,695	-37%	-25%
	22230 Audiovisual	\$0	\$0	\$2,647	n/a	n/a
	22250 Computer Assisted Instruction Services	\$761	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$658,022	\$806,913	\$839,324	28%	4%
	25810 Direction of Rental Services	\$0	\$0	\$0	n/a	n/a
	25820 Textbooks and Repairs	\$140,459	\$171,137	\$117,100	-17%	-32%
	25840 Other Textbook Rental Services	\$52,400	\$53,012	\$50,980	-3%	-4%
	26497 Teachers Retirement Fund	\$185,618	\$405,438	\$427,206	130%	5%
	41100 Transfer Tuition	\$45,886	\$31,354	\$26,494	-42%	-16%
	41300 Area Vocational Schools	\$73,754	\$54,336	\$58,350	-21%	7%
	41400 Joint Services and Supply	\$0	\$35,110	\$39,521	n/a	13%
Student Academic Achievement Total		\$6,719,046	\$8,576,325	\$9,018,969	34%	5%
Student Instructional Support						

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	21110 Service Area Direction	-\$67	\$0	\$0	n/a	n/a
	21190 Other Attendance/Social Work Services	\$8,066	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$136,926	\$195,864	\$208,932	53%	7%
	21320 Medical Services	\$4,584	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$31,215	\$49,961	\$54,549	75%	9%
	21390 Other Health Services	\$4,722	\$5,477	\$5,760	22%	5%
	21420 Psychological Testing	\$26,700	\$67,211	\$100,545	277%	50%
	21710 Service Area Direction	\$0	\$5,666	\$280	n/a	-95%
	22120 Instruction & Curriculum Development	\$0	\$8,301	\$26,548	n/a	220%
	22130 Instructional Staff Training Services	\$6,855	\$30,052	\$27,215	297%	-9%
	23110 Service Area Direction	\$0	\$567	\$2,661	n/a	370%
	23120 Service Area Assistants	\$0	\$1,409	\$2,016	n/a	43%
	23190 Other Governing Body Services	\$0	\$0	\$970	n/a	n/a
	23210 Office of the Superintendent	\$250,186	\$287,876	\$327,548	31%	14%
	23220 Community Relations	\$0	\$132	\$1,749	n/a	> 500%
	23290 Other Executive Administrative Services	\$19,272	\$23,035	\$26,347	37%	14%
	24900 Other Support Services - School Admin.	\$9,565	\$0	\$0	-100%	n/a
	26430 Staff Accounting Services	\$0	\$1,408	\$2,500	n/a	78%
	26440 Inservice Training (Non-Instructional)	\$0	\$0	\$0	n/a	n/a
	26700 Technology Coordinator	\$0	\$331,481	\$403,651	n/a	22%
	26710 Technology Support and Maintenance	\$0	\$8,447	\$974	n/a	-88%
Student Instructional Support Total		\$498,025	\$1,016,886	\$1,192,247	139%	17%
Overhead and Operational						
	23150 Legal Services	\$4,084	\$170	\$848	-79%	399%
	23160 Promotion Expenses	\$0	\$610	\$750	n/a	23%
	23230 Staff Relations and Negotiations	\$7,042	\$2,765	\$2,377	-66%	-14%
	25110 Office of the Business Manager	\$0	\$62,885	\$66,150	n/a	5%
	25291 Refund of Revenue	\$2,693	\$2,906	\$2,030	-25%	-30%
	25295 Bank Service Charge	\$0	\$0	\$0	n/a	n/a
	25360 Rent of Buildings & Equipment	\$0	\$97,770	\$99,322	n/a	2%
	25410 Service Area Direction	\$0	\$56,165	\$57,850	n/a	3%
	25420 Maintenance of Buildings	\$1,012,061	\$1,460,223	\$1,552,737	53%	6%
	25430 Maintenance of Grounds	\$117,260	\$0	\$846	-99%	n/a
	25440 Maintenance of Equipment	\$42,089	\$437,244	\$571,172	> 500%	31%
	25450 Vehicle Maintenance (other than buses)	\$7,818	\$0	\$0	-100%	n/a
	25460 Security Services	\$0	\$2,457	\$1,680	n/a	-32%
	25470 Insurance (other than buses)	\$83,360	\$202,410	\$105,912	27%	-48%
	25510 Service Area Direction	\$0	\$24,265	\$17,252	n/a	-29%
	25520 Vehicle Operation	\$36,527	\$188,757	\$201,009	450%	6%
	25530 Monitoring Services	\$70	\$0	\$0	-100%	n/a

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	25540 Vehicle Servicing and Maintenance	\$42,397	\$76,252	\$82,703	95%	8%
	25550 Purchase of School Buses	\$54,014	\$76,551	\$152,565	182%	99%
	25560 Insurance on Buses	\$220	\$3,200	\$329	50%	-90%
	25580 Contracted Transportation Services	\$361,345	\$411,340	\$411,944	14%	0%
	25590 Other Pupil Transportation Services	\$12,234	\$10,005	\$6,719	-45%	-33%
	25591 Bus Driver Training	\$941	\$1,352	\$1,006	7%	-26%
	25610 Service Area Direction	\$0	\$365,640	\$39,637	n/a	-89%
	25620 Food Preparation and Dispensing	\$276,202	\$37,634	\$366,853	33%	> 500%
	25640 Food Purchases	\$279,727	\$405,013	\$428,839	53%	6%
	25690 Other Food Services	\$4,753	\$13,318	\$58,309	> 500%	338%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$750	\$1,211	n/a	61%
	26495 Official Bonds	\$378	\$578	\$478	26%	-17%
	26499 Other	\$0	\$117,240	\$112,124	n/a	-4%
	26900 Other Staff Services	\$6,342	\$0	\$1,500	-76%	n/a
	29000 Support Services - Other	\$0	\$0	\$0	n/a	n/a
	33000 Civic Services	\$1,864	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$0	\$7,572	\$19,290	n/a	155%
	49200 Scholarships	\$0	\$353,301	\$44,818	n/a	-87%
	52200 Temporary Loans, INTEREST ON DEBT	\$6,454	\$153,823	\$204,756	> 500%	33%
Overhead and Operational Total		\$2,359,876	\$4,572,195	\$4,613,016	95%	1%
Nonoperational						
	25310 Service Area Direction	\$0	\$2,502	\$7,252	n/a	190%
	25330 Professional Services	\$0	\$46,153	\$105,290	n/a	128%
	25340 Educational Specifications Development	\$0	\$2,620	\$0	n/a	-100%
	25350 Building Acquisition/Construction/Improvement	\$455,530	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$476,655	\$902,497	n/a	89%
	25355 Sports Facilities	\$0	\$72,175	\$59,900	n/a	-17%
	25370 Purchase of Moveable Equipment	\$0	\$5,321	\$594	n/a	-89%
	25380 Purchase of Mobile or Fixed Equipment	\$531,763	\$419,671	\$730,636	37%	74%
	25390 Other Facilities Acquisition & Construction	\$6,374	\$0	\$0	-100%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$495,594	\$265,000	n/a	-47%
	52100 Bonds, INTEREST ON DEBT	\$0	\$538,095	\$945,036	n/a	76%
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$0	\$3,223	\$3,585	n/a	11%
	53100 Buildings, LEASE RENTAL	\$0	\$918,500	\$745,950	n/a	-19%
Nonoperational Total		\$993,667	\$2,980,510	\$3,765,741	279%	26%
prorated						
	26491 PERF	\$49,809	\$63,575	\$69,880	40%	10%
	26492 Social Security	\$532,667	\$646,828	\$700,056	31%	8%

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	26493 Workmen's Compensation	\$24,562	\$34,947	\$37,877	54%	8%
	26494 Group Insurance	\$1,052,543	\$1,283,193	\$1,232,301	17%	-4%
	26496 Unemployment Compensation	\$501	\$2,432	\$521	4%	-79%
	26498 Severance/Early Retirement Pay	\$47,197	\$0	\$0	-100%	n/a
prorated Total		\$1,707,279	\$2,030,975	\$2,040,635	20%	0%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$8,141,109	\$10,296,773	\$10,744,267	32%	4%	66.3%	53.7%	52.1%
Student Instructional Support	\$601,810	\$1,154,761	\$1,338,570	122%	16%	4.9%	6.0%	6.5%
Overhead and Operational	\$2,541,306	\$4,744,846	\$4,782,029	88%	1%	20.7%	24.7%	23.2%
Nonoperational	\$993,667	\$2,980,510	\$3,765,741	279%	26%	8.1%	15.5%	18.3%
Grand Total	\$12,277,893	\$19,176,891	\$20,630,607	68%	8%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	71.2%	59.7%	58.6%